

Ordinance No. Resolution No. 57-09 Passed August 17, 20 09

6/16/09-gmk
(Finance & Property)

Resolution No. 57-09

A Resolution adopting the Alternative Tax Budget of the City of North Canton, Ohio, for the year 2010 and declaring the same to be an emergency.

WHEREAS, the County Budget Commission has waived the filing of an Annual Tax Budget for Fiscal Year 2010; and

WHEREAS, an Alternative Tax Budget for the City of North Canton for Fiscal Year 2010 is to be filed on or before August 20, 2009; and

WHEREAS, the Director of Finance for the City of North Canton must file one original signed copy of this alternate document with the Stark County Auditor on or before August 20, 2009.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, STATE OF OHIO:

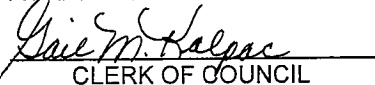
- Section 1. That the Alternative Tax Budget of the City of North Canton, Ohio, for the year 2010, as presented by the Mayor, be, and is hereby adopted as required by Section 5705.28 of the OHIO REVISED CODE.
- Section 2. That the Alternative Tax Budget, after adoption, shall be submitted to the County Auditor on or before the twentieth day of August in accordance with the provisions of Section 5705.28 of the OHIO REVISED CODE.
- Section 3. That a copy of said Alternative Tax Budget is attached hereto and incorporated herein as Exhibit A.
- Section 4. That this resolution is hereby declared to be an emergency measure necessary for the preservation of the health, safety and peace of the City of North Canton and further necessary to meet the August 20, 2009 filing deadline; wherefore, this resolution shall take effect and be in full force immediately upon its adoption by council and approval by the Mayor.

North Canton, OH
Passed: 8/17/09


MAYOR

SIGNED: 8/17, 2009

ATTEST:


CLERK OF COUNCIL

ALTERNATIVE TAX BUDGET INFORMATION

Municipalities & Special
Districts Only

Municipality or Special District North Canton City

For the Fiscal Year Commencing January 1, 2010

Fiscal Officer Signature Alexander J. Zumbare Date 17 August 2009

COUNTY OF STARK

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships, and park districts. This restriction is now removed.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

County Budget Commission Action

At the November 8, 2007 Stark County Budget Commission meeting, the commission, with an affirmative vote of all members waived the requirement for townships to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis.

Alternative Tax Budget Information Filing Deadline

The fiscal officer must file one original signed copy of this alternate document with the Stark County Auditor on or before **AUGUST 20TH.**

(List Levies Inside and Outside 10 Mill Limitation, Inclusive of Debt Levies;
Include All Property Tax Levies of the Taxing Authority.)

IXI

[illegible]

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

SCHEDULE 2

FUND: GENERAL FUND

Description	2009			2010 Estimated	
	2006 Actual	2007 Actual	2008 Actual	January thru July ACTUAL	August thru December ESTIMATED
Cash Balance January 1st	861,218.00	859,095.00	898,605.00	992,425.00	615,020.00
Revenues					
Property Taxes (include homestead and rollbacks)	913,369.00	995,062.00	1,008,774.00	480,818.00	490,159.00
Personal Property \$10,000 Exemption Reimbursement					
Personal Property Phase-Out/Elimination Reimbursement					
Local Government/Revenue Assistance	687,916.00	768,009.00	791,090.00	415,018.00	314,596.00
Other Revenue	8,097,655.00	8,537,209.00	7,497,881.00	4,238,692.00	2,268,715.00
Total Revenues	9,698,940.00	10,300,280.00	9,297,745.00	5,134,528.00	3,073,470.00
Expenditures					
Personal Services	4,867,450.00	4,603,832.00	4,711,864.00	2,603,690.00	1,986,902.00
Capital Outlay	105,704.00	61,666.00	47,159.00	47,484.00	48,220.00
Other Expenditures	3,086,437.00	2,658,213.00	2,594,030.00	1,685,759.00	644,813.00
Transfer to Reserve Fund(s)	3,015,000.00	2,937,059.00	1,850,872.00	1,175,000.00	890,000.00
Total Expenditures	11,074,591.00	10,260,770.00	9,203,925.00	5,511,933.00	3,569,935.00
Cash Balance December 31st	859,095.00	898,605.00	992,425.00	615,020.00	118,555.00
Less Encumbrances				5,000.00	
Unencumbered Balance December 31st				113,555.00	(777,405.00)

If the estimated unencumbered balance December 31, 2010, divided by the total of 2010 estimated expenditures plus 2010 estimated encumbrances is greater than 25%, a written explanation must be included explaining the reason for the estimated large carry-over.

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

FUND: E.M.S. OPERATING LEVY FUND

SCHEDULE 2

Description	2006 Actual	2007 Actual	2008 Actual	2009		2010 Estimated
				January thru July ACTUAL	August thru December ESTIMATED	
Cash Balance January 1st	72,272.00	84,105.00	121,685.00	55,878.00	70,478.00	32,885.00
Revenues						
Property Taxes (include homestead and rollbacks)	194,941.00	205,012.00	191,796.00	91,480.00	106,122.00	198,477.00
Personal Property \$10,000 Exemption		0.00	0.00	0.00	0.00	0.00
Reimbursement						
Personal Property Phase-Out/Elimination	0.00	0.00	0.00	0.00	0.00	0.00
Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00
Local Government/Revenue Assistance	989,669.00	1,082,602.00	1,073,286.00	715,497.00	387,503.00	1,131,000.00
Other Revenue	1,184,610.00	1,287,614.00	1,265,082.00	806,977.00	493,625.00	1,329,477.00
Total Revenues						
Expenditures						
Personal Services	1,048,014.00	1,119,377.00	1,198,871.00	694,315.00	482,631.00	1,220,300.00
Capital Outlay	11,540.00	6,200.00	5,026.00	4,624.00	376.00	5,000.00
Other Expenditures	98,303.00	105,218.00	112,788.00	77,438.00	45,211.00	117,800.00
Transfer to Reserve Fund(s)	13,920.00	19,240.00	14,204.00	16,000.00	0.00	16,000.00
Total Expenditures	1,172,777.00	1,250,035.00	1,330,889.00	792,377.00	528,218.00	1,359,100.00
Cash Balance December 31st	84,105.00	121,684.00	55,878.00	70,478.00	35,885.00	3,262.00
Less Encumbrances					3,000.00	3,000.00
Unencumbered Balance December 31st					32,885.00	262.00

If the estimated unencumbered balance December 31, 2010, divided by the total of 2010 estimated expenditures plus 2010 estimated encumbrances is greater than 25%, 0.02%

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

FUND: STORM SEWER IMPROVEMENT LEVY FUND

SCHEDULE 2

Description	2006 Actual		2007 Actual		2008 Actual		2009		2010
	2006 Actual	2006 Actual	2007 Actual	2007 Actual	2008 Actual	2008 Actual	January thru July ACTUAL	August thru December ESTIMATED	
Cash Balance January 1st	56,068.00		297,937.00		492,317.00		497,143.00	657,202.00	247,811.00
Revenues									
Property Taxes (include homestead and rollbacks)	393,121.00		403,020.00		390,404.00		194,838.00	203,584.00	397,418.00
Personal Property \$10,000 Exemption	0.00		0.00		0.00		0.00	0.00	0.00
Reimbursement	0.00		0.00		0.00		0.00	0.00	0.00
Personal Property Phase-Out/Elimination	0.00		0.00		0.00		0.00	0.00	0.00
Reimbursement	0.00		0.00		0.00		0.00	0.00	0.00
Local Government/Revenue Assistance	0.00		0.00		0.00		0.00	0.00	0.00
Other Revenue	0.00		0.00		0.00		0.00	802,246.00	0.00
Total Revenues	393,121.00		403,020.00		390,404.00		194,838.00	1,005,830.00	397,418.00
Expenditures									
Personal Services	40,000.00		59,000.00		55,000.00		0.00	55,000.00	55,000.00
Capital Outlay	70,392.00		79,927.00		264,906.00		143.00	1,857.00	70,000.00
Other Expenditures	40,860.00		69,714.00		65,672.00		34,636.00	1,350,364.00	500,000.00
Transfer to Reserve Fund(s)	0.00		0.00		0.00		0.00	0.00	0.00
Total Expenditures	151,252.00		208,641.00		385,578.00		34,779.00	1,407,221.00	625,000.00
Cash Balance December 31st	287,937.00		492,316.00		497,143.00		657,202.00	255,811.00	20,229.00
Less Encumbrances								8,000.00	8,000.00
Unencumbered Balance December 31st								247,811.00	12,229.00

If the estimated unencumbered balance December 31, 2010, divided by the total of 2010 estimated expenditures plus 2010 estimated encumbrances is greater than 25%.

1.93%

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

FUND: STREET IMPROVEMENT LEVY FUND

SCHEDULE 2

Description	2006 Actual	2007 Actual	2008 Actual	2009		2010 Estimated
				January thru July ACTUAL	August thru December ESTIMATED	
Cash Balance January 1st	20,402.00	235,888.00	159,028.00	387,586.00	561,242.00	455,008.00
Revenues						
Property Taxes (include homestead and rollbacks)	393,121.00	403,020.00	390,404.00	194,838.00	203,584.00	397,111.00
Personal Property \$10,000 Exemption	0.00	0.00	0.00	0.00	0.00	0.00
Personal Property Phase-Out/Elimination	0.00	0.00	0.00	0.00	0.00	0.00
Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00
Local Government/Revenue Assistance	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	393,121.00	403,020.00	390,404.00	194,838.00	203,584.00	397,111.00
Expenditures						
Personal Services	30,000.00	50,000.00	55,000.00	0.00	55,000.00	55,000.00
Capital Outlay	110,275.00	400,879.00	78,671.00	2,836.00	2,164.00	250,000.00
Other Expenditures	37,360.00	29,002.00	28,175.00	18,346.00	247,654.00	525,000.00
Transfer to Reserve Fund(s)	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	177,635.00	479,881.00	161,846.00	21,182.00	304,818.00	830,000.00
Cash Balance December 31st	235,888.00	159,027.00	387,586.00	561,242.00	460,008.00	22,119.00
Less Encumbrances					5,000.00	5,000.00
Unencumbered Balance December 31st					455,008.00	17,119.00

If the estimated unencumbered balance, December 31, 2010, divided by the total of 2010 estimated expenditures plus 2010 estimated encumbrances is greater than 25%, a written explanation must be included explaining the reason for the estimated large carry-over.

2.05%

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

FUND: FIRE OPERATING LEVY FUND

SCHEDULE 2

Description	2006		2007		2008		2009		2010 Estimated
	2006 Actual		2007 Actual		2008 Actual		January thru July ACTUAL	August thru December ESTIMATED	
Cash Balance January 1st	107,192.00		54,372.00		30,383.00		69,290.00	14,558.00	38,528.00
Revenues:									
Property Taxes (include homestead and rollbacks)	112,637.00		112,139.00		105,496.00		91,480.00	106,122.00	109,764.00
Personal Property \$10,000 Exemption									
Reimbursement	0.00		0.00		0.00		0.00	0.00	0.00
Personal Property Phase-Out/Elimination									
Reimbursement	0.00		0.00		0.00		0.00	0.00	0.00
Local Government/Revenue Assistance	0.00		0.00		0.00		0.00	0.00	0.00
Other Revenue	419,900.00		442,774.00		532,014.00		224,350.00	216,666.00	545,900.00
Total Revenues	532,537.00		554,913.00		637,510.00		315,830.00	322,788.00	655,664.00
Expenditures:									
Personal Services	414,683.00		432,046.00		457,059.00		293,028.00	244,453.00	537,000.00
Capital Outlay	57,144.00		4,633.00		27,143.00		0.00	4,000.00	25,000.00
Other Expenditures	107,170.00		133,442.00		107,603.00		70,534.00	47,365.00	120,000.00
Transfer to Reserve Fund(s)	6,360.00		8,780.00		6,798.00		7,000.00	0.00	7,000.00
Total Expenditures	585,357.00		578,901.00		598,603.00		370,562.00	295,818.00	689,000.00
Cash Balance December 31st	54,372.00		30,384.00		69,290.00		14,558.00	41,528.00	5,192.00
Less Encumbrances								3,000.00	3,000.00
Unencumbered Balance December 31st								38,528.00	2,192.00

If the estimated unencumbered balance December 31, 2010, divided by the total of 2010 estimated expenditures plus 2010 estimated encumbrances is greater than 25%, a written explanation must be included explaining the reason for the estimated large carry-over.

0.32%

STATEMENT OF FUND ACTIVITY

(List All Funds Individually Unless Reported On Schedule 2)

SCHEDULE 3

I Fund Type Fund Name	II 2010 Beginning Estimated Unencumbered Fund Balance	III 2010 Estimated Revenues	IV 2010 Total Resources Available For Expenditures	V 2010 Total Estimated Expenditures & Encumbrances	VI 2010 Ending Estimated Unencumbered Balance
Governmental:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Special Service:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
City Income Tax	1,651,864.00	5,640,000.00	7,291,864.00	6,227,500.00	1,064,364.00
Computer	14,000.00	4,000.00	18,000.00	6,000.00	12,000.00
Enforcement & Education	8,000.00	2,000.00	10,000.00	3,000.00	7,000.00
Street Construction M&R	50,000.00	1,080,000.00	1,130,000.00	1,110,000.00	20,000.00
Municipal Road Fund	7,252.00	60,000.00	67,252.00	60,000.00	7,252.00
General Trust	35,000.00	1,400.00	36,400.00	5,000.00	31,400.00
Law Enforcement Fund	1,500.00	500.00	2,000.00	1,000.00	1,000.00
Compensated Absences	500,000.00	200,000.00	700,000.00	300,000.00	400,000.00
Total Special Revenue Funds	2,267,616.00	6,987,900.00	9,255,516.00	7,712,500.00	1,543,016.00
Debt Service Funds:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Debt Service Funds	0.00	0.00	0.00	0.00	0.00
Capital Projects Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Capital Projects	450,000.00	1,100,000.00	1,550,000.00	1,250,000.00	300,000.00
Issue 2 Improvements	69,103.00	0.00	69,103.00	69,103.00	0.00
Park Development	144.00	0.00	144.00	0.00	144.00
Hoover District Improvements	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
Total Capital Projects Funds	519,247.00	9,100,000.00	9,619,247.00	9,319,103.00	300,144.00

STATEMENT OF FUND ACTIVITY

(List All Funds Individually Unless Reported On Schedule 2)

SCHEDULE 3

I Fund Type Fund Name	II 2010 Beginning Estimated Unencumbered Fund Balance	III 2010 Estimated Revenues	IV 2010 Total Resources Available For Expenditures	V 2010 Total Estimated Expenditures & Encumbrances	VI 2010 Ending Estimated Unencumbered Balance
Proprietary:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Enterprise Funds:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Water Revenue	500,000.00	5,832,000.00	6,332,000.00	5,965,000.00	367,000.00
Water Exp, Rpl, & Imp.	300,000.00	800,000.00	1,100,000.00	900,000.00	200,000.00
Sewer Revenue	200,000.00	2,251,000.00	2,451,000.00	2,260,000.00	191,000.00
Garbage Service	275,000.00	855,000.00	1,130,000.00	925,000.00	205,000.00
Total Enterprise Funds	1,275,000.00	9,738,000.00	11,013,000.00	10,050,000.00	963,000.00
Internal Service Funds:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Insurance	260,000.00	1,396,000.00	1,656,000.00	1,350,000.00	306,000.00
Total Internal Service Funds	260,000.00	1,396,000.00	1,656,000.00	1,350,000.00	306,000.00
Fiduciary:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Trust & Agency Funds:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Permit Fee	200.00	2,000.00	2,200.00	2,000.00	200.00
Required Deposits	38,000.00	5,500.00	43,500.00	5,500.00	38,000.00
North Canton CIC Escrow Fund	857,000.00	-	857,000.00	100,000.00	757,000.00
Total Trust & Agency Funds	895,200.00	7,500.00	902,700.00	107,500.00	795,200.00

UNVOTED GENERAL OBLIGATION DEBT

Required: Include General Obligation Debt to be paid from Inside or Charter Millage.
General Obligation Debt Being Paid by Other Sources, Special Obligation Bonds,
and Revenue Bonds may be included for disclosure purposes.

SCHEDULE 4

I Purpose Of Bonds Or Notes	II Date Of Issue	III Final Maturity Date	IV Principal Amount Outstanding At The Beginning Of The 2010 Budget Year	V Principal Due In 2010	VI Interest Due In 2010	VII Total Principal and Interest Due In 2010
Payable from Bond Retirement Fund	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
INSIDE 10 MILL LIMIT	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Water System Improvement GO Bonds	2/14/2007	12/1/2026	4,140,000.00	160,000.00	166,777.50	326,777.50
Real Estate Acquisition Notes	6/25/2009	6/24/2010	800,000.00	100,000.00	51,856.00	151,856.00
Total			4,940,000.00	260,000.00	218,633.50	478,633.50
OUTSIDE 10 MILL LIMIT	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total						

(Bonds Or Notes Must Actually Be Issued In Order To Commence Collection Of Property Taxes For Debt Service)

[illegible]

TAX ANTICIPATION NOTES

SCHEDULE 6

Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. (ORC Section 133.24)

The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be apportioned to debt service.

After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
Amount Required To Meet Budget Year Principal & Interest Payments		
Principal Due		
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total		
Name Of The Special Debt Service Fund		
Amount Of Debt Service To Be Apportioned From The Following Settlements		
February 2009 Real		
August 2009 Real		
June 2009 Tangible		
October 2009 Tangible		
Total		
Name Of Fund To Be Charged		